

III-G General Ledger File Reporting

The primary function of the General Ledger File is to provide general ledger control account information about each asset, liability, fund balance and operating account. From the data maintained in this file, trial balance reports are generated indicating the status of each account within each fund. The file is the focal point of control within the system, as all transactions (except the 700 series of TCs) post to this file. Control totals of general ledger accounts are maintained in this file.

Record balances are maintained in financial fields which provide two types of balance information. These include current balances and start of year balances. Current balances contain year-to-date financial information from the beginning of the fiscal year to the end of the prior month or through the current date. Start-of-year balances contain the final financial information from the prior fiscal year after an agency has completed the Year-end Close and Open processes. Maintaining account balances in this manner enables the preparation of reports that reflect the net change in individual general ledger accounts from the start of a fiscal month or the fiscal year.

FILE INFORMATION

The chart on the next page identifies the source of data and controlling factors that determine the control key for the General Ledger File. Not all elements listed in the control key are used by each agency. Building the key depends upon the posting indicators established by the agency in its tables as shown on the chart. Posting indicators are explained in Volume 2, Chapter IV, Table Maintenance Coding Procedures.

Detailed descriptions and illustrations of the General Ledger File reports are on the following pages.

EXHIBIT III-G-1
GENERAL LEDGER FILE KEY

NAME	SOURCE	CONTROLLING FACTORS
Organization	Sign-on/Security	Name/Password
Section	IC Table look-up	If IC Table G/L Organization Level Posting indicator is 1
Fund	Coded or PA look-up	None
Fund Detail	Coded or PA look-up	None
GAAP Fund	D23 Table look-up	None
Project Number	Coded, PA or IC Table look-up ^{1/}	If PC Table GL Project Posting Level indicator is 1 or B
Transaction Code	Coded	None
General Ledger Account	Transaction Code look-up	None
DR/CR Indicator	D23 Table look-up	None

^{1/} Sequence listed is in the order of selection of Project Number for placement in the History File. This also determines which Project Number is posted to the General Ledger File.

EXHIBIT III-G01

REPORT NAME:	Trial Balance of General Ledger Accounts	REPORT NO:	CSTARG01
PURPOSE:	Provides summary information concerning general ledger accounts for each Fund and Project.		
DESCRIPTION:	The report lists the balance for each General Ledger Account.		
REPORT REQUEST OPTIONS:			
Report Period:			
FM: CM, PM or PY			
P: Y=Year to Date, M=Month to Date			
Level of Detail:			
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>
0-No Organization	Not Applicable	Not Applicable	1-Fund
1-Section			2-Fund Detail
			3-Project Number
Fund Selection: Blank (all Funds) or any valid Fund			
GLA Selection: Blank (all GLA) or any valid GLA			
Additional Report Selection Options Popup Screen: Not applicable			
Destination Options: All available output media			
FINANCIAL ELEMENTS:			
Beginning Balance: When requested as a Year-to-Date option, this is the ending balance as of the prior June 30th after completing the Year-end Close and Open processes. When requested as a Month-to-Date option, this is the ending balance as of the end of the fiscal month prior to the fiscal period being reported. If the balance is a Credit, a negative sign (-) is printed to the right of the amount.			
Debits: When requested as a Year-to-Date option, this is the net of Debits posted during the current fiscal year (Fiscal Month 01 through the end of the Fiscal Month being reported). When requested as a Month-to-Date option, this is the net of Debits posted during the fiscal month being reported. Normal balance is a Debit. If the balance is a Credit, 'CR' is printed to the right of the amount.			
Credits: When requested as a Year-to-Date option, this is the net of Credits posted during the current fiscal year (Fiscal Month 01 through the end of the Fiscal Month being reported). When requested as a Month-to-Date option, this is the net of Credits posted during the fiscal month being reported. Normal balance is Credit. If the balance is a Debit, 'DR' is printed to the right of the amount.			
Ending Balance: Calculated as the sum of Beginning Balance, Debits and Credits. This balance should reconcile to similar General Ledger Accounts on other CALSTARS reports for the same period. If the balance is a Credit, a negative sign (-) is printed to the right of the amount.			

EXHIBIT III-G01 (Continued)

REPORT NAME: Trial Balance of General Ledger Accounts	REPORT NO: CSTARG01																				
<p>SPECIAL NOTES:</p> <p>If the ending balance is not the normal balance for the General Ledger Account, an asterisk (*) is printed to the right of the General Ledger Account number in the last column of the report.</p> <p>If a specific General Ledger Account Number is requested with the GLA option, a report is produced for the single GLA requested.</p> <p>When the Prior Year Report Period is requested, M is not available as a Report Period: P option.</p> <p>When requested as a PM or CM report, a footnote is printed when a fund is designated as shared. The footnote indicates that GLA 1140 is adjusted to GLA 5570 - Fund Balance Clearing Account at year end.</p>																					
<p>REPORT SORT:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 25%;">DATA FIELD</th> <th style="width: 30%;">SELECTION OPTIONS</th> <th style="width: 20%;">PAGE-BREAK</th> <th style="width: 25%;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td>Section</td> <td>Level of Detail: I</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Fund</td> <td>Level of Detail: F</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Project Number</td> <td>Level of Detail: F</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>General Ledger Account</td> <td>None</td> <td>No</td> <td>No</td> </tr> </tbody> </table>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Section	Level of Detail: I	Yes	Yes	Fund	Level of Detail: F	Yes	Yes	Project Number	Level of Detail: F	Yes	Yes	General Ledger Account	None	No	No
DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL																		
Section	Level of Detail: I	Yes	Yes																		
Fund	Level of Detail: F	Yes	Yes																		
Project Number	Level of Detail: F	Yes	Yes																		
General Ledger Account	None	No	No																		

EXHIBIT III-G01 (Continued)

CSTARG01 9990 (DEST: A1 CPT1) CM,Y,0,0,0,1, ***** RUN:10/31/00 TIME:16.28
 FISCAL MONTH: 04 OCTOBER 0(ORG)***** 1(FUND) FUND(ALL) GL(ALL)

DEPARTMENT OF AIR QUALITY
 TRIAL BALANCE OF GENERAL LEDGER ACCOUNTS
 AS OF 10/31/00

***** PAGE 2

FUND: 0244 CLEAN AIR FUND

GL ACCT	ACCOUNT TITLE	D/C	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE	ACCT NO.
1110	GENERAL CASH	D	0.00	100,532.14	100,456.53	75.61	1110
1130	REVOLVING FUND CASH	D	11,634.29	0.00	3,365.71DR	15,000.00	1130
1140	CASH IN STATE TREASURY	D	0.00	4,163,328.57	10,943,859.87	6,780,531.30-	1140*
1150	CASH IN TRANSIT TO STATE TREASUR	D	0.00	100,456.53	81,138.55	19,317.98	1150
1311	ACCOUNTS/REC - ABATEMENTS	D	0.00	0.00	7.19DR	7.19	1311
1400	DUE FROM OTHER FUNDS OR APPROPRI	D	11,413,151.54	3,912,768.35CR	99,434.00	7,400,949.19	1400
1730	PREPAYMENTS TO OTHER FUNDS & APP	D	0.00	10,000.00	0.00	10,000.00	1730
2341	EQUIPMENT	D	104,303.33	0.00	0.00	104,303.33	2341
3010	ACCOUNTS PAYABLE	C	7,109,315.19-	7,109,315.19	0.00	0.00	3010
3020	CLAIMS FILED	C	1,257,091.53-	6,430,185.20	5,263,683.00	90,589.33-	3020
3021	CLAIMS IN PROCESS	C	0.00	5,263,706.28	5,263,706.28	0.00	3021
3110	DUE TO OTHER FUNDS OR APPROPRIAT	C	11,418,956.81-	228,354.77	0.00	11,190,602.04-	3110
5200	INVESTMENT IN GENERAL FIXED ASSE	C	104,303.33-	0.00	0.00	104,303.33-	5200
5570	FUND BALANCE--CLEARING ACCOUNT	C	8,360,577.70	0.00	4,863,432.07	3,497,145.63	5570*
6110	APPROPRIATIONS	C	4,863,432.07-	0.00	5,854,450.43	10,717,882.50-	6110
6120	APPROPRIATIONS--OFFSET	D	4,863,432.07	5,854,450.43	0.00	10,717,882.50	6120
6150	ENCUMBRANCES	D	4,863,432.07	360,597.07	4,885,611.72	338,417.42	6150
6152	START-OF-YEAR ENCUMBRANCES	C	0.00	0.00	4,863,432.07	4,863,432.07-	6152
6155	ENCUMBRANCES - OFFSET	C	4,863,432.07-	4,885,611.72	360,597.07	338,417.42-	6155
6157	START OF YEAR ENCUMBRANCE--OFFSE	D	0.00	4,863,432.07	0.00	4,863,432.07	6157
6160	ALLOCATED ENCUMBRANCES - MONTHLY	D	0.00	354,799.35	369,660.78	14,861.43-	6160*
6161	ALLOCATED ENCUMBRANCES - OFFSET	C	0.00	369,660.78	354,799.35	14,861.43	6161*
6230	ESTIMATED REIMBURSEMENTS	D	0.00	187,278.89	0.00	187,278.89	6230
6240	ESTIMATED REIMBURSEMENTS-OFFSET	C	0.00	0.00	187,278.89	187,278.89-	6240
6270	RESERVED APPROPRIATIONS	D	0.00	10,000.00	0.00	10,000.00	6270
6275	RESERVED APPROPRIATIONS-OFFSET	C	0.00	0.00	10,000.00	10,000.00-	6275
6297	ALLOCATION CLEARING ACCOUNT	D	0.00	7,606,315.90	3,651,012.54	3,955,303.36	6297
8100	REIMBURSEMENTS	C	0.00	99,434.00	190,969.60	91,535.60-	8100
9000	APPRO EXPEND/OPERATING EXPEND &	D	0.00	9,369,700.90	6,114,161.45	3,255,539.45	9000
9891	REFUNDS TO REVERTED APPROPRIATIO	C	0.00	0.00	80.14	80.14-	9891
9998	START OF SYSTEM CLEARING ACCOUNT	D	0.00	0.00	0.00	0.00	9998
*TOTAL FUND	0244		0.00	53,454,391.44	53,454,391.44	0.00	

THIS IS A SHARED FUND. THE USE OF GENERAL LEDGER ACCOUNT 1140 - CASH IN STATE TREASURY WILL BE ADJUSTED TO FUND BALANCE - CLEARING ACCOUNT FOR YEAR-END FINANCIAL REPORTING PURPOSES.

EXHIBIT III-G01 (Continued)

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EXHIBIT II-G02 (PRE-CLOSING TRIAL BALANCE)

NOTE: The G02 Report consists of three parts:

- Pre-Closing Trial Balance
- Post-Closing Trial Balance
- Subsidiaries on File

Although these reports are described separately, all three are produced each time the G02 is requested.

REPORT NAME: Pre-Closing Trial Balance	REPORT NO: CSTARG02																
PURPOSE: Provides the Pre-Closing Trial Balance (Year-end Report No. 7) required for Year-end Statements.																	
DESCRIPTION: Lists reported GLA balances as of the end of the fiscal year. See Special Notes for consolidated GLAs.																	
REPORT REQUEST OPTIONS: <div style="margin-left: 20px;"> Report Period: FM: CM, PM or PY P: Not applicable </div> <div style="margin-left: 20px;"> Level of Detail: <table style="width: 100%; border: none;"> <thead> <tr> <th style="text-align: left;"><u>Index (I)</u></th> <th style="text-align: left;"><u>Program (P)</u></th> <th style="text-align: left;"><u>Object/Source(O/S)</u></th> <th style="text-align: left;"><u>Fund (F)</u></th> </tr> </thead> <tbody> <tr> <td>0-No Organization</td> <td>Not applicable</td> <td>Not applicable</td> <td>1-Fund</td> </tr> <tr> <td>1-Section</td> <td></td> <td></td> <td>2-Fund Detail</td> </tr> <tr> <td></td> <td></td> <td></td> <td>3-Project</td> </tr> </tbody> </table> </div> <div style="margin-left: 20px;"> Fund Selection: Blank (all Funds) or any valid Fund GLA Selection: Not applicable Additional Report Selection Options Popup Screen: Not applicable Destination Options: All available output media </div>		<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>	0-No Organization	Not applicable	Not applicable	1-Fund	1-Section			2-Fund Detail				3-Project
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>														
0-No Organization	Not applicable	Not applicable	1-Fund														
1-Section			2-Fund Detail														
			3-Project														
FINANCIAL ELEMENTS: <div style="margin-left: 20px;"> Debits: Sum of Start-of-Year and Current Month financial fields in the General Ledger File for General Ledger Accounts that normally have a Debit balance. Normal balance is a Debit. If the balance is a Credit, 'CR' is printed to the right of the amount. </div> <div style="margin-left: 20px;"> Credits: Sum of Start-of-Year and Current Month financial fields in the General Ledger File for General Ledger Accounts that normally have a Credit. Normal balance is a Credit. If the balance is a Debit, 'DR' is printed to the right of the amount. </div>																	

EXHIBIT II-G02 (PRE-CLOSING TRIAL BALANCE)(Continued)

REPORT NAME: Pre-Closing Trial Balance	REPORT NO: CSTARG02
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SPECIAL NOTES:

The following GLAs are consolidated:

- Accounts Payable, GLA 3010, is the sum of:
 - Accounts Payable, GLA 3010.
 - Encumbrances Offset, GLA 6155; and
 - Annual Allocated Encumbrances Offset, GLA 6156.
- Non-Shared Funds: Fund Balance Unappropriated, GLA 5530, or Retained Earnings, GLA 5540 with D22 GAAP Fund Type of **E** or **I**, is the sum of:
 - Fund Balance Unappropriated, GLA 5530, or Retained Earnings, GLA 5540; and
 - Start-of-Year Encumbrance Offset, GLA 6157.
- Shared Funds: Fund Balance Clearing Account, GLA 5570, is the sum of:
 - Cash In State Treasury, GLA 1140;
 - Fund Balance Clearing Account, GLA 5570; and
 - Start-of-Year Encumbrance Offset, GLA 6157.
- Appropriation Expenditures, GLA 9000, is the sum of:
 - Encumbrances, GLA 6150;
 - Annual Allocated Encumbrances, GLA 6151;
 - Start-of-Year Encumbrances, GLA 6152; and
 - Expenditures, GLA 9000.

When the PY Report Period is requested:

- The required certification is on the last page for each Fund.
- The following GLAs should have a zero (0) balance:
 - 3021 Claims In Process;
 - 6201 Payroll Clearing Account; and
 - 6297 Allocation Clearing Account.

See also Volume 7 – Year-end Closing.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	No
Fund	Level of Detail: F	Yes	No
Project Number	Level of Detail: F	Yes	No
General Ledger	None	No	No

EXHIBIT II-G02 (PRE-CLOSING TRIAL BALANCE)(Continued)

[illegible]

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FUND: 0244 CLEAN AIR FUND

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS	ACCOUNT NUMBER
1110	GENERAL CASH	4,471,176.63	0.00	1110
1130	REVOLVING FUND CASH	12,398.90	0.00	1130
1140	CASH IN STATE TREASURY	8,435.57	0.00	1140
1150	CASH IN TRANSIT TO STATE TREASURY	506,961.15	0.00	1150
1190	CASH ON HAND	250.00	0.00	1190
1210	DEPOSITS IN SURPLUS MONEY INVESTMNT FUND	25,950,000.00	0.00	1210
1311	ACCOUNTS/REC - ABATEMENTS	8,574.82	0.00	1311
1313	ACCOUNTS RECEIVABLE REVENUE	2,433,458.86	0.00	1313
1315	ACCOUNTS RECEIVABLE DISHONORED CHECKS	43,209.10	0.00	1315
1319	ACCOUNTS RECEIVABLE OTHER	961,575.23	0.00	1319
1400	DUE FROM OTHER FUNDS OR APPROPRIATIONS	30,058,933.36	0.00	1400
1600	PROVISION FOR DEFERRED RECEIVABLES	0.00	1,004,784.33	1600
1710	EXPENSE ADVANCES	47,271.85	0.00	1710
1730	PREPAYMENTS TO OTHER FUNDS & APPROPRIATIONS	1,779,070.00	0.00	1730
3010	ACCOUNTS PAYABLE	0.00	1,652,098.11	3010
3020	CLAIMS FILED	0.00	1,095,252.36	3020
3110	DUE TO OTHER FUNDS OR APPROPRIATIONS	0.00	29,494,938.07	3110
3210	DUE TO FEDERAL GOVERNMENT	0.00	999.99	3210
3290	DUE TO OTHER GOVERNMENTAL ENTITIES	0.00	36,061.50	3290
3400	ADVANCE COLLECTIONS	0.00	3,735,317.05	3400
3730	UNCLEARED COLLECTIONS	0.00	573,111.12	3730
5330	RESERVE FOR PREPAID ITEMS	0.00	1,642,070.00	5330
5530	FUND BALANCE -- UNAPPROPRIATED	0.00	30,400,383.39	5530
8000	REVENUE/OPERATING REVENUE	0.00	33,685,703.39	8000
9000	APPRO EXPEND/OPERATING EXPEND & EXPENSES	37,055,816.98	0.00	9000
9811	OPERATING TRANSFERS IN	0.00	16,181.00	9811
9891	REFUNDS TO REVERTED APPROPRIATIONS	0.00	232.14	9891
*TOTAL FUND	0067	103,337,132.45	103,337,132.45	

EXHIBIT II-G02 (PRE-CLOSING TRIAL BALANCE)(Continued)

[illegible]

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FUND: 0244 CLEAN AIR FUND

ACCOUNT NUMBER	DESCRIPTION	DEBITS	CREDITS	ACCOUNT NUMBER
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REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS _____ DAY OF _____, 2000 AT SACRAMENTO _____, CALIFORNIA.

SIGNATURE OF OFFICER

I B GOOD
TYPE OR PRINT NAME OF OFFICER

CHIEF OF FINANCIAL SERVICES
TITLE OF OFFICER

EXHIBIT III-G02 (POST-CLOSING TRIAL BALANCE) (Continued)

NOTE: The G02 Report consists of three parts:

- Pre-Closing Trial Balance
- Post-Closing Trial Balance
- Subsidiaries on File

Although these reports are described separately, all three are produced each time the G02 is requested.

REPORT NAME:	Post-Closing Trial Balance	REPORT NO:	CSTARG02
PURPOSE:	Provides the Post-Closing Trial Balance (Year-end Report No. 8) required for Year-end Statements.		
DESCRIPTION:	Lists reported GLA balances from the Pre-Closing Trial Balance after closing the nominal accounts to Fund Balance as of the end of the fiscal year. (See Special Notes for consolidated GLAs.)		
REPORT REQUEST OPTIONS:	See Pre-Closing Trial Balance (Page III-G-7).		
FINANCIAL ELEMENTS:	<p>Debits: Sum of Start-of-Year and Current Month financial fields in the General Ledger File for General Ledger Accounts that normally have a Debit balance. Normal balance is a Debit. If the balance is a Credit, 'CR' is printed to the right of the amount.</p> <p>Credits: Sum of Start-of-Year and Current Month financial fields in the General Ledger File for General Ledger Accounts that normally have a Credit balance. Normal balance is a Credit. If the balance is a Debit, 'DR' is printed to the right of the amount.</p>		
SPECIAL NOTES:	<p>The following General Ledger Accounts are consolidated:</p> <ul style="list-style-type: none"> • Accounts Payable, GLA 3010, is the sum of: <ul style="list-style-type: none"> - Accounts Payable, GLA 3010; - Reserve for Encumbrances, GLA 6155; and - Allocated Encumbrances Offset, GLA 6156. • Non-Shared Funds: Fund Balance Unappropriated, GLA 5530, or Retained Earnings, GLA 5540, is the sum of: <ul style="list-style-type: none"> - Fund Balance Unappropriated, GLA 5530, or Retained Earnings, GLA 5540; - Encumbrances, GLA 6150; - Allocated Encumbrances - Annual, GLA 6151; - Start-Of-Year Encumbrances, GLA 6152; - Start-of-Year Encumbrance Offset, GLA 6157; - Revenue/Operating Revenue, GLA 8000; - Reimbursements, GLA 8100; - Appropriation Expenditures, GLA 9000; - Operating Transfers In, GLA 9811; - Operating Transfers Out, GLA 9812; - Interfund Interest Revenue, GLA 9821; - Interfund Interest Expense, GLA 9822; - Other Sources, GLA 9830; - Interest on Bonds, GLA 9841; - Loan Principal Disbursements, GLA 9844; and - Refunds to Reverted Appropriations, GLA 9891. 		

EXHIBIT III-G02 (POST-CLOSING TRIAL BALANCE) (Continued)

REPORT NAME: Post-Closing Trial Balance	REPORT NO: CSTARG02
<p>SPECIAL NOTES: (Continued)</p> <ul style="list-style-type: none"> • Shared Funds: Fund Balance Clearing Account, GLA 5570, is the sum of: <ul style="list-style-type: none"> - Cash in State Treasury, GLA 1140; - Fund Balance Clearing Account, GLA 5570; - Encumbrances, GLA 6150; - Allocated Encumbrances - Annual, GLA 6151; - Start-Of-Year Encumbrances, GLA 6152; - Start-of-Year Encumbrance Offset, GLA 6157; - Revenue, GLA 8000; - Reimbursements, GLA 8100; - Appropriation Expenditures, GLA 9000; - Operating Transfers In, GLA 9811; - Operating Transfers Out, GLA 9812; - Interfund Interest Revenue, GLA 9821; - Interfund Interest Expense, GLA 9822; - Other Sources, GLA 9830; - Interest on Bonds, GLA 9841; - Loan Principal Disbursements, GLA 9844; and - Refunds to Reverted Appropriations, GLA 9891. <p>When the PY Report Period is requested:</p> <ul style="list-style-type: none"> • There is an out of balance message printed for each fund when the following General Ledger Account balance does not equal the sum of the Subsidiary records: <ul style="list-style-type: none"> - 1390 Allowance for Uncollectible Accounts (PY request); - 1400 Due From Other Funds or Appropriations (all requests); - 1500 Due From Other Governments (all requests); - 1600 Provision for Deferred Receivables (PY request); and - 3110 Due To Other Funds or Appropriations (all requests). • The required certification is on the last page for each fund, when there is no out of balance message printed for the fund. • General Ledger Account 1400 is changed to the following: <ul style="list-style-type: none"> - 1410 Due From Other Funds, when the first 3 digits of the Subsidiary number do not match the fund of the report; or - 1420 Due From Other Appropriations, when the first 3 digits of the Subsidiary number match the fund of the report. • General Ledger Account 1500 is changed to the following: <ul style="list-style-type: none"> - 1510 Due From Federal Government, when the first 4 digits of the Subsidiary number are 1510; - 1540 Due From School Districts, when the first 4 digits of the Subsidiary number are 1540; - 1590 Due From Other Governmental Entities, when the first 4 digits of the Subsidiary number are 1590; or - Other: Invalid Level 2 General Ledger, when the first 4 digits of the Subsidiary number are not 1510, 1540 or 1590. 	

EXHIBIT III-G02 (POST-CLOSING TRIAL BALANCE) (Continued)

REPORT NAME: Post-Closing Trial Balance	REPORT NO: CSTARG02																								
<p>SPECIAL NOTES: (Continued)</p> <ul style="list-style-type: none"> General Ledger Account 3110 is changed to the following: <ul style="list-style-type: none"> - 3114 Due to Other Funds, when the first 3 digits of the Subsidiary number do not match the fund of the report; or - 3115 Due to Other Appropriations in the Same Fund, when the first 3 digits of the Subsidiary number match the fund of the report. <p>The high-order post-closing General Ledger Account Number is printed in the column at the far right of the report. The Subsidiaries on File Report provides the detail financial breakout of the Debit and Credit entries shown on this report.</p>																									
<p>REPORT SORT:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 25%;">DATA FIELD</th> <th style="width: 30%;">SELECTION OPTIONS</th> <th style="width: 20%;">PAGE-BREAK</th> <th style="width: 25%;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td>Section</td> <td>Level of Detail: I</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Fund</td> <td>Level of Detail: F</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Project Number</td> <td>Level of Detail: F</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Subsidiary File GLA</td> <td>Not shown on report</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>General Ledger</td> <td>None</td> <td>No</td> <td>No</td> </tr> </tbody> </table>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Section	Level of Detail: I	Yes	Yes	Fund	Level of Detail: F	Yes	Yes	Project Number	Level of Detail: F	Yes	Yes	Subsidiary File GLA	Not shown on report	No	Yes	General Ledger	None	No	No
DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL																						
Section	Level of Detail: I	Yes	Yes																						
Fund	Level of Detail: F	Yes	Yes																						
Project Number	Level of Detail: F	Yes	Yes																						
Subsidiary File GLA	Not shown on report	No	Yes																						
General Ledger	None	No	No																						

EXHIBIT III-G02 (POST-CLOSING TRIAL BALANCE) (Continued)

CSTARG02 9990 (DEST: M1 CPT1) PY, ,0,0,0,1, / / / / /
PRIOR FISCAL YEAR: 1999 0(ORG)***** 1(FUND) FUND(ALL)*****

***** RUN:10/31/00 TIME:16.28

DEPARTMENT OF AIR QUALITY
POST-CLOSING TRIAL BALANCE
AS OF 06/30/00

(REPORT 8)

***** PAGE 2

FUND: 0244 AIR QUALITY FUND

ACCOUNT				ACCOUNT	SUBSID FILE
NUMBER	DESCRIPTION	DEBITS	CREDITS	NUMBER	GL ACCOUNT

1110	GENERAL CASH	4,471,176.63	0.00	1110
1130	REVOLVING FUND CASH	12,398.90	0.00	1130
1140	CASH IN STATE TREASURY	8,435.57	0.00	1140
1150	CASH IN TRANSIT TO STATE TREASURY	506,961.15	0.00	1150
1190	CASH ON HAND	250.00	0.00	1190
1210	DEPOSITS IN SURPLUS MONEY INVESTMNT FUND	25,950,000.00	0.00	1210
1311	ACCOUNTS/REC - ABATEMENTS	8,574.82	0.00	1311
1313	ACCOUNTS RECEIVABLE REVENUE	2,433,458.86	0.00	1313
1315	ACCOUNTS RECEIVABLE DISHONORED CHECKS	43,209.10	0.00	1315
1319	ACCOUNTS RECEIVABLE OTHER	961,575.23	0.00	1319
1410	DUE FROM OTHER FUNDS	885,388.37	0.00	1410
1420	DUE FROM OTHER APPROPRIATIONS WITHIN THE SAME FUND	29,173,544.99	0.00	1420
1600	PROVISIONS FOR DEFERRED RECEIVABLES	0.00	1,004,784.33	1600
1710	EXPENSE ADVANCES	47,271.85	0.00	1710
1730	PREPAYMENTS TO OTHER FUNDS & APPROPRIATIONS	1,779,070.00	0.00	1730
3010	ACCOUNTS PAYABLE	0.00	1,652,098.11	3010
3020	CLAIMS FILED	0.00	1,095,252.36	3020
3114	DUE TO OTHER FUNDS	0.00	290,170.03	3114
3115	DUE TO OTHER APPROPRIATIONS WITHIN THE SAME FUND	0.00	29,204,768.04	3115
3210	DUE TO FEDERAL GOVERNMENT	0.00	999.99	3210
3290	DUE TO OTHER GOVERNMENTAL ENTITIES	0.00	36,061.50	3290
3400	ADVANCE COLLECTIONS	0.00	3,735,317.05	3400
3730	UNCLEARED COLLECTIONS	0.00	573,111.12	3730
5330	RESERVE FOR PREPAID ITEMS	0.00	1,642,070.00	5330
5530	FUND BALANCE -- UNAPPROPRIATED	0.00	27,046,682.94	5530

*TOTAL FUND	0244	66,281,315.47	66,281,315.47
-------------	------	---------------	---------------

EXHIBIT III- G02 (SUBSIDIARIES ON FILE)

NOTE: The G02 Report consists of three parts:

- Pre-Closing Trial Balance
- Post-Closing Trial Balance
- Subsidiaries on File

Although these reports are described separately, all three are produced each time the G02 is requested.

REPORT NAME: Subsidiaries on File	REPORT NO: CSTARG02																								
PURPOSE: Provides the Subsidiary Trial Balances for Year-end Statements.																									
DESCRIPTION: Lists Subsidiary Account balances from the Subsidiary File. The total shown for each General Ledger Account should match the GLA balance on other General Ledger reports with the same options.																									
REPORT REQUEST OPTIONS: See Pre-Closing Trial Balance (Page III-G-7).																									
FINANCIAL ELEMENTS: <div style="margin-left: 40px;"> Debits: Sum of Beginning Balance, Adjustment Amount, Increases, and Decreases financial fields in the Subsidiary File. If the result is a Debit balance, it is shown in this column of the report. </div> <div style="margin-left: 40px;"> Credits: Sum of Beginning Balance, Adjustment Amount, Increases, and Decreases financial fields in the Subsidiary File. If the result is a Credit balance, it is shown in this column of the report. </div>																									
SPECIAL NOTES: When the PY Report Period is requested, the required certifications appears on the last page for each Fund. Prior Year requests do not display Subsidiary records with a zero balance.																									
REPORT SORT: <table border="1" style="width: 100%; border-collapse: collapse; margin-left: 40px;"> <thead> <tr> <th style="width: 25%;">DATA FIELD</th> <th style="width: 25%;">SELECTION OPTIONS</th> <th style="width: 25%;">PAGE-BREAK</th> <th style="width: 25%;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td>Section</td> <td>Level of Detail: I</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Fund</td> <td>Level of Detail: F</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Project Number</td> <td>Level of Detail: F</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>General Ledger</td> <td>None</td> <td style="text-align: center;">No</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Subsidiary Number</td> <td>None</td> <td style="text-align: center;">No</td> <td style="text-align: center;">No</td> </tr> </tbody> </table>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Section	Level of Detail: I	Yes	Yes	Fund	Level of Detail: F	Yes	Yes	Project Number	Level of Detail: F	Yes	Yes	General Ledger	None	No	Yes	Subsidiary Number	None	No	No
DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL																						
Section	Level of Detail: I	Yes	Yes																						
Fund	Level of Detail: F	Yes	Yes																						
Project Number	Level of Detail: F	Yes	Yes																						
General Ledger	None	No	Yes																						
Subsidiary Number	None	No	No																						

EXHIBIT III- G02 (SUBSIDIARIES ON FILE) (Continued)

CSTARG02 9990 (DEST: M1 CPT1) PY, ,0,0,0,1, ***** RUN:10/31/00 TIME:16.28
 PRIOR FISCAL YEAR: 1999 0(ORG)***** 1(FUND) FUND(ALL)*****

DEPARTMENT OF AIR QUALITY
 SUBSIDIARIES ON FILE
 AS OF 06/30/00

***** PAGE 2

FUND: 0244 AIR QUALITY FUND

ACCOUNT DESCRIPTION

SUBSIDIARY	DEBITS	CREDITS
-----	-----	-----
1400 DUE FROM OTHER FUNDS OR APPROPRIATIONS		
00670000 STATE CORPORATIONS FUND	29,173,544.99	0.00
06810000 SURPLUS MONEY INVESTMENT FUND	862,446.16	0.00
08900000 DUE FROM FEDERAL TRUST FUND	22,942.21	0.00
*TOTAL ACCOUNT 1400	30,058,933.36	0.00
1600** PROVISION FOR DEFERRED RECEIVABLES		
013150000 ACCOUNTS RECEIVABLE-DISHONORED CHECKS	0.00	43,209.10
013190000 ACCOUNTS RECEIVABLE-OTHER	0.00	961,575.23
** 0 (ZERO) IS DISPLAYED PRECEDING SUBSIDIARY CODES FOR THIS GLA TO ACCOMMODATE STATE CONTROLLERS OFFICE NEEDS		
*TOTAL ACCOUNT 1600	0.00	1,004,784.33
1730 PREPAYMENTS TO OTHER FUNDS & APPROPRIATIONS		
06020000 ARCHITECTURE REVOLVING FUND	1,642,070.00	0.00
06660000 SERVICE REVOLVING FUND-OTHER	184,000.00	0.00
06660001 SERVICE REVOLVING FUND-PRINTING	0.00	47,000.00
*TOTAL ACCOUNT 1730	1,826,070.00	47,000.00
3110 DUE TO OTHER FUNDS OR APPROPRIATIONS		
00010000 GENERAL FUND	0.00	214,248.48
00440000 MOTOR VEHICLE ACCOUNT, STF	0.00	2,301.97
00670000 STATE CORPORATIONS FUND	0.00	29,204,768.04
06660000 SERVICE REVOLVING FUND	0.00	4,526.56
06780000 PRISON INDUSTRIES REVOLVING FUND	0.00	24,442.10
06830000 STEPHEN P TEALE DATA CENTER REVOLV FD	0.00	38,319.93
*TOTAL ACCOUNT 3110	0.00	29,494,938.07
3400 ADVANCE COLLECTIONS		
34100000 REVENUE COLLECTED IN ADVANCE	0.00	43,268.00
34200008 CALIF. FINANCE LENDERS - ADVANCE COLLECTIONS	0.00	2,796,870.73
34200009 MBL - ADVANCE COLLECTIONS	0.00	895,178.32
*TOTAL ACCOUNT 3400	0.00	3,735,317.05

EXHIBIT III-G03

REPORT NAME: : Trial Balance by Transaction Code	REPORT NO: CSTARG03																
PURPOSE: Provides an analysis of general ledger account postings by transaction code.																	
DESCRIPTION: Lists transaction codes used to record accounting events for each General Ledger Account. The 700 series of transaction codes are excluded, because they do not impact the General Ledger File.																	
REPORT REQUEST OPTIONS: Report Period: FM: CM, PM or PY P: Y=Year to Date, M=Month to Date Level of Detail: <table> <tr> <td><u>Index (I)</u></td> <td><u>Program (P)</u></td> <td><u>Object/Source(O/S)</u></td> <td><u>Fund (F)</u></td> </tr> <tr> <td>0-No Organization</td> <td>Not applicable</td> <td>Not applicable</td> <td>1-Fund</td> </tr> <tr> <td>1-Section</td> <td></td> <td></td> <td>2-Fund Detail</td> </tr> <tr> <td></td> <td></td> <td></td> <td>3-Project</td> </tr> </table> Fund Selection: Blank (all Funds) or any valid Fund GLA Selection: Blank (all GLAs) or any valid GLA Additional Report Selection Options Popup Screen: Not applicable Destination Options: All available output media		<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>	0-No Organization	Not applicable	Not applicable	1-Fund	1-Section			2-Fund Detail				3-Project
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>														
0-No Organization	Not applicable	Not applicable	1-Fund														
1-Section			2-Fund Detail														
			3-Project														
FINANCIAL ELEMENTS: Beginning Balance: When requested as a Year-to-Date option, this is the ending balance as of the prior June 30th after completing the Year-end Close and Open processes. When requested as a Month-to-Date option, this is the ending balance as of the end of the fiscal month prior to the fiscal period requested. If the balance is a Credit, a negative sign (-) is printed to the right of the amount. Debits: When requested as a Year-to-Date option, this is the net of Debits posted during the fiscal year being reported. When requested as a Month-to-Date option, this is the net of Debits posted during the fiscal month being reported. Normal balance is a Debit. If the balance is a Credit, 'CR' is printed to the right of the amount. Credits: When requested as a Year-to-Date option, this is the net of Credits posted during the fiscal year being reported. When requested as a Month-to-Date option, this is the net of Credits posted during the fiscal month being reported. Normal balance is Credit. If the balance is a Debit, 'DB' is printed to the right of the amount. Ending Balance: Calculated as the sum of Beginning Balance, Debits and Credits. This balance should reconcile to similar General Ledger Accounts on other CALSTARS reports for the same period. If the balance is a Credit, a negative sign (-) is printed to the right of the amount.																	

EXHIBIT III-G03 (Continued)

REPORT NAME: : Trial Balance by Transaction Code	REPORT NO: CSTARG03																								
<p>SPECIAL NOTES:</p> <p>When the ending balance is not the normal balance for the General Ledger Account, an asterisk (*) is printed to the right of the general Ledger Account number in the last column of the report.</p> <p>When a PY Report Period is requested, M is not available in the Report Period: P option.</p> <p>If a specific GLA is requested under the GLA Option, a report is produced for the single GLA requested.</p>																									
<p>REPORT SORT:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;">DATA FIELD</th> <th style="text-align: center;">SELECTION OPTIONS</th> <th style="text-align: center;">PAGE-BREAK</th> <th style="text-align: center;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td>Section</td> <td>Level of Detail: I</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">No</td> </tr> <tr> <td>Fund</td> <td>Level of Detail: F</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">No</td> </tr> <tr> <td>Project Number</td> <td>Level of Detail: F</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">No</td> </tr> <tr> <td>General Ledger</td> <td>None</td> <td style="text-align: center;">No</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Transaction Code</td> <td>None</td> <td style="text-align: center;">No</td> <td style="text-align: center;">No</td> </tr> </tbody> </table>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Section	Level of Detail: I	Yes	No	Fund	Level of Detail: F	Yes	No	Project Number	Level of Detail: F	Yes	No	General Ledger	None	No	Yes	Transaction Code	None	No	No
DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL																						
Section	Level of Detail: I	Yes	No																						
Fund	Level of Detail: F	Yes	No																						
Project Number	Level of Detail: F	Yes	No																						
General Ledger	None	No	Yes																						
Transaction Code	None	No	No																						

EXHIBIT III-G03 (Continued)

CSTARG03 9990 (DEST: A1 CPT1) PM,Y,0,0,0,1, ***** RUN:10/31/00 TIME:16.28
 FISCAL MONTH: 03 SEPTEMBER 0(ORG)***** 1(FUND) FUND(ALL) GL(ALL)

DEPARTMENT OF AIR QUALITY
 TRIAL BALANCE BY TRANSACTION CODE
 AS OF 09/30/00

***** PAGE 2
 FUND: 0244 AIR QUALITY FUND

GL ACCT	TRAN CODE	ACCOUNT TITLE	D/C	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
1110	101	GENERAL CASH	D	0.00	251,447.77	0.00	251,447.77
1110	102	GENERAL CASH	D	0.00	167.00	0.00	167.00
1110	104	GENERAL CASH	D	0.00	40,748.42	0.00	40,698.92
1110	141	GENERAL CASH	D	0.00	53,036.75	0.00	53,036.75
1110	142	GENERAL CASH	D	0.00	10,953,675.48	0.00	10,953,675.48
1110	145	GENERAL CASH	D	0.00	0.00	79,900.00	79,900.00-*
1110	171	GENERAL CASH	D	0.00	0.00	4,945,052.92	4,945,052.92-*
1110	173	GENERAL CASH	D	0.00	0.00	6,072,173.00	6,072,173.00-*
1110	601	GENERAL CASH	D	172,782.05	0.00	0.00	172,782.05
*TOTAL GL ACCT 1110				172,782.05	11,299,075.42	11,097,125.92	374,731.55
1130	521	REVOLVING FUND CASH	D	0.00	0.00	27,862.54DB	27,862.54
1130	524	REVOLVING FUND CASH	D	0.00	0.00	64,150.95DB	64,150.95
1130	531	REVOLVING FUND CASH	D	0.00	0.00	300.00DB	300.00
1130	631	REVOLVING FUND CASH	D	157,686.51	0.00	0.00	157,686.51
*TOTAL GL ACCT 1130				157,686.51	0.00	92,313.49DB	250,000.00
1140	135	CASH IN STATE TREASURY	D	0.00	345,664.16	0.00	345,664.16
1140	136	CASH IN STATE TREASURY	D	0.00	156.78	0.00	156.78
1140	147	CASH IN STATE TREASURY	D	0.00	79,900.00	0.00	79,900.00
1140	172	CASH IN STATE TREASURY	D	0.00	11,017,225.92	0.00	11,017,225.92
1140	194	CASH IN STATE TREASURY	D	0.00	0.00	12,712,000.00	12,712,000.00-*
1140	195	CASH IN STATE TREASURY	D	0.00	4,001,000.00	0.00	4,001,000.00
1140	242	CASH IN STATE TREASURY	D	0.00	0.00	200,632.19	200,632.19-*
1140	245	CASH IN STATE TREASURY	D	0.00	0.00	82,551.19	82,551.19-*
1140	252	CASH IN STATE TREASURY	D	0.00	0.00	708,466.06	708,466.06-*
1140	253	CASH IN STATE TREASURY	D	0.00	0.00	0.00	0.00
1140	264	CASH IN STATE TREASURY	D	0.00	0.00	157,000.00	157,000.00-*
1140	361	CASH IN STATE TREASURY	D	0.00	0.00	0.00	0.00
1140	372	CASH IN STATE TREASURY	D	0.00	0.00	3,049,473.79	3,049,473.79-*
1140	378	CASH IN STATE TREASURY	D	0.00	0.00	42,286.13	42,286.13-*
1140	413	CASH IN STATE TREASURY	D	0.00	134,000.00	0.00	134,000.00
1140	483	CASH IN STATE TREASURY	D	0.00	1,373,441.36	0.00	1,373,441.36
1140	601	CASH IN STATE TREASURY	D	271.53	0.00	0.00	271.53
TOTAL GL ACCT 1140				271.53	16,951,388.22	16,952,409.36	749.61-

EXHIBIT III-G03 (Continued)

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EXHIBIT III-G04 (ANALYSIS OF CHANGE IN FUND BALANCE)

NOTE: The G04 Report consists of two parts:

Analysis of Change in Fund Balance
Statement of Financial Condition

Although these reports are described separately, both are produced each time the G04 is requested.

REPORT NAME:	Analysis of Change in Fund Balance	REPORT NO:	CSTARG04
PURPOSE:	Provides the Year-end Statement Report No. 9, Analysis of Changes in Fund Balance.		
DESCRIPTION:	Displays selected General Ledger Accounts for all funds. The report contains an analysis of fund balance for General Ledgers 55nn, 8nnn and 9nnn, followed by an analysis of General Ledger 3500 activity when present for the Fund.		
REPORT REQUEST OPTIONS:			
Report Period:			
FM: PM or PY			
P: Not applicable			
Level of Detail:			
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>
0-No Organization	Not applicable	Not applicable	1-Fund
1-Section			2-Fund Detail
			3-Project
Fund Selection: Blank (all Funds) or any valid Fund			
GLA Selection: Not applicable			
Additional Report Selection Options Popup Screen: Not applicable			
Destination Options: All available output media			
FINANCIAL ELEMENTS:			
Fund Balance Unappropriated July 1, nnnn: Start-of-Year financial field for General Ledger Accounts 5500 through 5599 and 6157, which represents the account balance on July 1 st of the current fiscal year. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DR' is printed after the amount.			
Additions: Lists balances for the following General Ledger Accounts:			
<ul style="list-style-type: none"> 8000 through 8019, 8021 through 8100, 8200 through 8999, 9811, 9821, 9830 and 9891; and 9800 through 9999, if not included with other additions above and the balance is less than zero. 			

EXHIBIT III-G04 (ANALYSIS OF CHANGE IN FUND BALANCE) (Continued)

REPORT NAME: Analysis of Change in Fund Balance	REPORT NO: CSTARG04
--	----------------------------

FINANCIAL ELEMENTS: (Continued)

Total Additions: Sum of the listed GLAs. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DR' is printed after the amount.

Deductions: Lists balances for the following General Ledger Accounts:

- Sum of GLAs 6150, 6151, 6152, and 9000 listed as GLA 9000 Operating Expenditures;
- 9812, 9822, 9841, and 9844 listed individually; and
- 9800 through 9999 listed individually, if not included with other deductions above and the balance is greater than zero.

Total Deductions: Sum of listed GLAs. Normal balance is a Debit. If the balance is a Credit, 'CR' is printed after the amount.

Adjustments To Fund Balance: Adjustments to GL 5530 or GL 5540 are displayed for items such as Pro Rata, Century Changes and Rural Health Care Assessments. The adjustment description displayed on the report is the title of the subsidiary code used in the transaction to record the adjustment. These adjustments normally reduce Fund Balance (sign not shown). If the adjustment increases Fund Balance, 'CR' is printed after the amount.

Total Adjustments: Sum of Adjustments To Fund Balance. The total of the adjustments normally reduce Fund Balance (sign not shown). If the adjustment increases Fund Balance, 'CR' is printed after the amount.

Fund Balance, June 30, *nnnn*: Calculated as the sum of Fund Balance, June 30, *nnnn*, Additions, Deductions and Total Adjustments. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DR' is printed after the amount.

Footnote information for GLA 3500 (on separate page)

Beginning Balance, July 1, *nnnn*: Start-of-Year Financial field for General Ledger Account 3500, which represents the Account balance on July 1st of the current fiscal year. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DR' is printed after the amount.

Additions: Balance for listed TCs. If the amount is greater than zero, 'DR' is printed after the amount.

- Deposits: Transaction Codes 153, 154, 182, 255, 408, 435, 855, or 857;
- Securities: Transaction Codes 401 or 425;
- Donated Long Term Investments: not currently used in CALSTARS; and,
- Other Additions: not currently used in CALSTARS.

Total Additions: Sum of listed TCs. Normal balance is a Credit (sign not shown).

Deductions: Balance for listed TCs. If the amount is less than zero, 'CR' is printed after the amount.

- Disbursements: Transaction Codes 177, 185 or 237;
- Return of Deposits: Transaction Codes 286 or 291;
- Return of Securities: Transaction Codes 402; and
- Other Deductions: not currently used in CALSTARS.

EXHIBIT III-G04 (ANALYSIS OF CHANGE IN FUND BALANCE) (Continued)

REPORT NAME: Analysis of Change in Fund Balance	REPORT NO: CSTARG04																																				
FINANCIAL ELEMENTS: (Continued) <p>Total Deductions: Sum of listed TCs. Normal balance is a Debit.</p> <p>Ending Balance, June 30, <i>nnnn</i>: Calculated as the sum of Beginning Balance July 1, <i>nnnn</i>; Total Additions; and Total Deductions. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DR' is printed after the amount.</p>																																					
SPECIAL NOTES: <p>When the sum of Fund Balance (or Retained Earnings) as of July 1, <i>nnnn</i>; Additions, Deductions and Adjustments to Fund Balance does not equal Fund Balance (or Retained Earnings) in the General Ledger File as of June 30, <i>nnnn</i>, the following message is printed on the report: "Report Out of Balance".</p> <p>When the Report Period: FM is PY, the required certification appears on the last page for each Fund. The VE Table record for Vendor Number AAAAAAAAAA-10 is used for the name and address information.</p> <p>When the Report Period: FM is PM, Monthly Allocated Encumbrances <u>are NOT</u> included. When the Report Period: FM is PY, Annual Allocated Encumbrances <u>are</u> included.</p> <p>When the report is requested for a Shared fund, the Fund Balance Unappropriated title is: "Fund Balance Clearing Account".</p> <p>A sub-total is provided for the Additions and Deductions segments of the report.</p> <p>Fund numbers 0991 through 0999 are excluded from the report.</p>																																					
REPORT SORT: <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="padding: 5px;">DATA FIELD</th> <th style="padding: 5px;">SELECTION OPTIONS</th> <th style="padding: 5px;">PAGE-BREAK</th> <th style="padding: 5px;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">Section</td> <td style="padding: 5px;">Level of Detail: I</td> <td style="padding: 5px;">Yes</td> <td style="padding: 5px;">No</td> </tr> <tr> <td style="padding: 5px;">Fund</td> <td style="padding: 5px;">Level of Detail: F</td> <td style="padding: 5px;">Yes</td> <td style="padding: 5px;">No</td> </tr> <tr> <td style="padding: 5px;">Project Number</td> <td style="padding: 5px;">Level of Detail: F</td> <td style="padding: 5px;">Yes</td> <td style="padding: 5px;">No</td> </tr> <tr> <td style="padding: 5px;">Report ID ^{1/}</td> <td style="padding: 5px;">None</td> <td style="padding: 5px;">Yes</td> <td style="padding: 5px;">No</td> </tr> <tr> <td style="padding: 5px;">Record Type ^{2/}</td> <td style="padding: 5px;">None</td> <td style="padding: 5px;">No</td> <td style="padding: 5px;">No</td> </tr> <tr> <td style="padding: 5px;">GL Type ^{3/}</td> <td style="padding: 5px;">None</td> <td style="padding: 5px;">No</td> <td style="padding: 5px;">Yes</td> </tr> <tr> <td style="padding: 5px;">General Ledger</td> <td style="padding: 5px;">None</td> <td style="padding: 5px;">No</td> <td style="padding: 5px;">No</td> </tr> <tr> <td style="padding: 5px;">Transaction Code</td> <td style="padding: 5px;">None</td> <td style="padding: 5px;">No</td> <td style="padding: 5px;">No</td> </tr> </tbody> </table> <p>^{1/} Identifies the GL record as belonging to Reports 9 or 20.</p> <p>^{2/} Classifies the GL records for placement on the report.</p> <p>^{3/} Classifies the GL records as additions or deductions and creates the subtotal for these segments on the report.</p>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Section	Level of Detail: I	Yes	No	Fund	Level of Detail: F	Yes	No	Project Number	Level of Detail: F	Yes	No	Report ID ^{1/}	None	Yes	No	Record Type ^{2/}	None	No	No	GL Type ^{3/}	None	No	Yes	General Ledger	None	No	No	Transaction Code	None	No	No
DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL																																		
Section	Level of Detail: I	Yes	No																																		
Fund	Level of Detail: F	Yes	No																																		
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GL Type ^{3/}	None	No	Yes																																		
General Ledger	None	No	No																																		
Transaction Code	None	No	No																																		

CSTARG04 9990 (DEST: A1 CTL1) PY, ,0,0,0,2, / / / / / ***** RUN:07/31/02 TIME:17.45
PRIOR FISCAL YEAR: 2001 0(ORG)***** 2(BYFDT) FUND(ALL)*****

DEPARTMENT OF AIR QUALITY (9990)
ANALYSIS OF CHANGE IN FUND BALANCE
FOR THE FISCAL YEAR ENDED 06/30/02

***** PAGE 6

FUND : 0617 STATE WATER POLLUTION CONTROL REVOLVING FUND

FUND DETAIL: 00

FUND BALANCE,	JULY 1, 2001	27,102,477.20
---------------	--------------	---------------

ADDITIONS:

8000	REVENUE/OPERATING REVENUE	32,859,841.75
------	---------------------------	---------------

TOTAL ADDITIONS	32,859,841.75
-----------------	---------------

DEDUCTIONS :

9000	OPERATING EXPENDITURES	25,329,404.51
------	------------------------	---------------

TOTAL DEDUCTIONS	25,329,404.51
------------------	---------------

ADJUSTMENTS TO FUND BALANCE:

PRO RATA	13,958.00
CENTURY CHANGES	124.89
RURAL HEALTH CARE ASSESSMENT	627.25

TOTAL ADJUSTMENTS	14,710.14
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FUND BALANCE, JUNE 30, 2002	34,618,204.30
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REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO THE STATE ADMINISTRATIVE MANUAL.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31st DAY OF July, 2002 AT SACRAMENTO , CALIFORNIA.

U. R. Dunne
SIGNATURE OF OFFICER

U. R. DUNNE
TYPE OR PRINT NAME OF OFFICER

ACCOUNTING ADMINISTRATOR
TITLE OF OFFICER

EXHIBIT III-G04 (ANALYSIS OF CHANGE IN FUND BALANCE) (Continued)

```
CSTARG04 9990 (DEST: A1 CTL1) PY, ,0,0,0,2,          ,          ,          ,          ,          ***** RUN:07/31/02 TIME:17.45
PRIOR FISCAL YEAR: 2001      0(ORG )***** 2(BYFDT ) FUND(ALL )*****
```

DEPARTMENT OF AIR QUALITY (9990)
ANALYSIS OF CHANGE IN FUND BALANCE
FOR THE FISCAL YEAR ENDED 06/30/02

REPORT 9

***** PAGE 56

FUND : 0890 FEDERAL TRUST FUND

FUND DETAIL: 00

FUND BALANCE,	JULY 1, 2001	0.00
---------------	--------------	------

ADDITIONS:

8000	REVENUE/OPERATING REVENUE	194,996,057.00
------	---------------------------	----------------

TOTAL ADDITIONS	194 996,057.00
-----------------	----------------

DEDUCTIONS :

9000	OPERATING EXPENDITURES	194,996,057.00
------	------------------------	----------------

TOTAL DEDUCTIONS	194,996,057.00
------------------	----------------

FUND BALANCE,	June 30, 2002	0.00
---------------	---------------	------

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO THE STATE ADMINISTRATIVE MANUAL.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31st DAY OF July, 2002 AT SACRAMENTO , CALIFORNIA.

U. R. Dunne
SIGNATURE OF OFFICER

U. R. DUNNE
TYPE OR PRINT NAME OF OFFICER

ACCOUNTING ADMINISTRATOR
TITLE OF OFFICER

EXHIBIT III-G04 (ANALYSIS OF CHANGE IN FUND BALANCE) (Continued)

CSTARG04 9990 (DEST: M1 CPT1) PY, ,0,0,0,2, ***** RUN:10/31/01 TIME:16.28
PRIOR FISCAL YEAR: 2000 0(ORG)***** 2(BYFDT) FUND(ALL)*****

DEPARTMENT OF AIR QUALITY
ANALYSIS OF CHANGE IN FUND BALANCE
FOR THE FISCAL YEAR ENDED 06/30/01

REPORT 9

***** PAGE 30

FUND : 0942 SPECIAL DEPOSIT FUND
FUND DETAIL: 01 UNCLAIMED TRUST

FOOTNOTE : RECEIPTS AND DISBURSEMENTS OF LIABILITIES FOR DEPOSITS ARE NOT SHOWN IN THE ABOVE REPORT SINCE THEY ARE ACCOUNTED IN GL ACCOUNT NUMBER 3500. HOWEVER, IF THIS ACTIVITY WAS ACCOUNTED AGAINST NOMINAL ACCOUNTS (REVENUE/EXPENDITURES), DISPLAY OF THIS ACTIVITY PER SECTION 7963 OF S.A.M. WOULD BE SHOWN AS BELOW:

BEGINNING BALANCE, JULY 1, 2000 30,410.36

ADDITIONS:

RECEIPT OF DEPOSITS	0.00
RECEIPT OF SECURITIES	0.00
DONATED LONG TERM INVEST	0.00
OTHER ADDITIONS	0.00

DEDUCTIONS:

DISBURSEMENTS	9,593.83
RETURN OF DEPOSITS	0.00
RETURN OF SECURITIES	0.00
OTHER DEDUCTIONS	0.00

TOTAL ADDITIONS: 0.00

TOTAL DEDUCTIONS: 9,593.83

ENDING BALANCE, JUNE 30, 2001 20,816.53

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31st DAY OF July, 2001 AT SACRAMENTO, CALIFORNIA.

U. R. Dunne

SIGNATURE OF OFFICER

U. R. DUNNE

TYPE OR PRINT NAME OF OFFICER

ACCOUNTING ADMINISTRATOR

TITLE OF OFFICER

EXHIBIT III-G04 (STATEMENT OF FINANCIAL CONDITION)

NOTE: The G04 Report consists of two parts:

Analysis of Change in Fund Balance
Statement of Financial Condition

Although these reports are described separately, both are produced each time the G04 is requested.

REPORT NAME:	Statement of Financial Condition	REPORT NO:	CSTARG04
PURPOSE:	Provides the Year-end Statement for Report No. 20, Statement of Financial Condition.		
DESCRIPTION:	Displays balance of Asset Liability and Fund Equity General Ledger Accounts for all Funds.		
REPORT REQUEST OPTIONS:			
See Analysis of Change in Fund Balance (Page III-G-21).			
FINANCIAL ELEMENTS:			
<p>Assets: The following is a listing of the standard titles and groupings for General Ledger Accounts (GLAs) contained in this group:</p> <ul style="list-style-type: none"> • Cash: GLAs 1100 through 1199 • Temporary Investments: GLAs 1200 through 1299; • Accounts Receivable: GLAs 1300 through 1599; • Deferred Charges and Inventories: GLAs 1600 through 1999; • Inventories: GLAs 2000 through 2099; • Loans and Advances Receivable: GLAs 2100 through 2299; • Fixed Assets: GLAs 2300 through 2599; • Deferred Charges: GLAs 2600 through 2699; and • Other Assets: GLAs 2700 through 2999. <p>The amount shown for each GLA group is the sum of Start-of-Year balance and Current balance financial fields. Normal balance is a Debit. If the balance is a Credit, 'CR' is printed after the amount.</p> <p>Total Assets: Sum of the listed GLAs. Normal balance is a Debit. If the balance is a Credit, 'CR' is printed after the amount.</p> <p>Liabilities: Sum of the Start-of-Year balance and Current balance financial fields for General Ledger Accounts 3000 through 4999 by General Ledger Account. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DB' is printed after the amount.</p> <p>NOTE: GLAs 3010, 6155 and 6156 are consolidated into GLA 3010-Accounts Payable.</p> <p>Total Liabilities: Sum of the listed GLAs. Normal balance is a Credit (sign not shown). If the balance is a Debit 'DB' is printed after the amount.</p> <p>Fund Equity: Calculated as the sum of the Start-of-Year balance and Current balance financial fields for GLAs 5000 through 5599 by General Ledger Account. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DB' is printed after the amount.</p>			

EXHIBIT III- G04 (STATEMENT OF FINANCIAL CONDITION) (Continued)

REPORT NAME: Statement of Financial Condition	REPORT NO: CSTARG04
--	----------------------------

FINANCIAL ELEMENTS: (Continued)

NOTE: If the Fund is non-shared, GLAs 5530, 6150-6152, 6157, and 8000-9894 are consolidated into GLA 5530-Fund Balance Unappropriated. If the Fund is shared, GLAs 1140, 5570, 6150-6152, 6157, and 8000-9894 are consolidated into GLA 5570-Fund Balance Clearing Account.

Total Fund Equity: Sum of the listed GLAs. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DB' is printed after the amount.

Total Liabilities & Fund Equity: Calculated as the sum of Total Liabilities and Total Fund Equity. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DB' is printed after the amount.

SPECIAL NOTES:

A sub-total is shown for the Additions and Deductions segments of the report.

If total assets does not equal total liabilities and fund equity, the message "Report Out of Balance" is printed at the end of the report.

This is a required Year-end report for Non-Governmental Cost Funds. It is printed for all funds except 0991-0999. Please review the SCO Year-end report requirements before including with your Year-end Statements.

When the Report Period: FM is **PY**, the required certification appears on the last page for each fund. The VE Table record for Vendor Number **AAAAAAAAAA-10** is used for the names and address information.

Fund numbers between 0991 through 0999 are excluded from the report.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	No
Fund	Level of Detail: F	Yes	No
Project Number	Level of Detail: F	Yes	No
Report ID ^{1/}	None	Yes	No
Record Type ^{2/}	None	No	No
GL Type ^{3/}	None	No	Yes
General Ledger	None	No	No
Transaction Code	None	No	No

^{1/} Identifies the GL record as belonging to Reports 9 or 20.

^{2/} Classifies the GL records for placement on the report.

^{3/} Classifies the Fund Equity GL records as Shared or Non-shared for this segment of the report.

EXHIBIT III- G04 (STATEMENT OF FINANCIAL CONDITION) (Continued)

[illegible]

DEPARTMENT OF AIR QUALITY (9990)
STATEMENT OF FINANCIAL CONDITION
AS OF 06/30/01

REPORT 20

***** PAGE 57

FUND : 0890 FEDERAL TRUST FUND
FUND DETAIL: 00

ASSETS

CASH :

1140	CASH IN STATE TREASURY	1,612,907.42
------	------------------------	--------------

ACCOUNTS RECEIVABLE:

1400	DUE FROM OTHER FUNDS OR APPROPRIATIONS	18,586.49
1500	DUE FROM OTHER GOVERNMENTS	21,572,471.57

TOTAL ASSETS	23,203,965.48
--------------	---------------

LIABILITIES AND FUND EQUITY

LIABILITIES:

3010	ACCOUNTS PAYABLE	4,183,739.58
3020	CLAIMS FILED	1,665,550.69
3110	DUE TO OTHER FUNDS OR APPROPRIATIONS	5,992,463.09
3220	DUE TO LOCAL GOVERNMENTS	6,745,384.74
3290	DUE TO OTHER GOVERNMENTAL ENTITIES	4,616,827.38

TOTAL LIABILITIES	23,203,965.48
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TOTAL LIABILITIES AND FUND EQUITY	23,203,965.48
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REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31st DAY OF July, 2001 AT SACRAMENTO , CALIFORNIA.

U. R. Dunne
SIGNATURE OF OFFICER

U. R. DUNNE
TYPE OR PRINT NAME OF OFFICER

ACCOUNTING ADMINISTRATOR
TITLE OF OFFICER

EXHIBIT III- G04 (STATEMENT OF FINANCIAL CONDITION) (Continued)

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EXHIBIT III-G05 (STATEMENT OF CHANGES IN GENERAL FIXED ASSETS)

NOTE: The G05 Report consists of two parts:

Statement of Changes in General Fixed Assets

Statement of General Fixed Assets

Although these reports are described separately, both are produced each time the G05 is requested.

REPORT NAME:	Statement of Changes in General Fixed Assets			REPORT NO:	CSTARG05
PURPOSE:	Provides the Year-end Statement for Report No. 18, Statement of Changes in Fixed Assets.				
DESCRIPTION:	Displays the General Ledger Account 2300 through 2499 balances for Fund 0997.				
REPORT REQUEST OPTIONS:					
Report Period:					
FM:	CM, PM or PY				
P:	Not applicable				
Level of Detail:					
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>		
0-No Organization	Not applicable	Not applicable	1-Fund		
1-Section			2-Fund Detail		
Fund Selection:	Not applicable				
GLA Selection:	Not applicable				
Additional Report Selection Options Popup Screen: Not applicable					
Destination Options: All available output media					
FINANCIAL ELEMENTS:					
Beginning Balance (Beginning Balance July 1, <i>nnnn</i> (on PY request)): Start-of-Year financial field for GLAs 2300 through 2499, which is the Account Balance for the beginning of the current fiscal year. Normal balance is a Debit for all GLAs, except those for Depreciation, which have a Credit balance.					
Additions: Current Balance financial field for GLAs 2310, 2321, 2331, 2341, 2350, 2400 and 2410. Normal balance is a Debit.					
Deductions: Current Balance financial field for GLAs 2329, 2339, 2349 and 2490. Normal balance is a Credit (sign not shown).					
Ending Balance (Ending Balance June 30, <i>nnnn</i> (on PY Request)): Calculated as the sum of the Beginning Balance, Additions, and Deductions. Normal balance is a Debit for all GLAs, except those for Depreciation which have a Credit balance.					

EXHIBIT III- G05 (STATEMENT OF CHANGES IN GENERAL FIXED ASSETS) (Continued)

REPORT NAME: Statement of Changes in General Fixed Assets	REPORT NO: CSTARG05
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SPECIAL NOTES:

When the Report Period: FM is **PY AND** the requested Fund level is **1** (Fund), the required certification appears on the last page for each Fund. The VE Table record for Vendor Number **AAAAAAAAAA-10** is used for the names and address information.

The report is intended to be submitted as a Year-end Statement at the Fund Detail level.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	Yes
Fund	Level of Detail: F	Yes	Yes
General Ledger	None	No	No

EXHIBIT III- G05 (STATEMENT OF CHANGES IN GENERAL FIXED ASSETS) (Continued)

[illegible]

DEPARTMENT OF AIR QUALITY
STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
AS OF 06/30/00

REPORT 18

***** PAGE 1

FUND: 0997 CALSTARS GENERAL FUND ASSETS ACCOUNT GROUP REPORT

FUND DETAIL: 01 FUND 0001 - GENERAL FUND

GL ACCT	ACCOUNT TITLE	D/C	BEGINNING BALANCE JULY 1, 1999	ADDITIONS	DEDUCTIONS	ENDING BALANCE JUNE 30, 2000	ACCT NO.
2341	EQUIPMENT	D	1,505,791.05	243,583.00	.00	1,749,374.05	2341
*TOTAL FUND DETAIL 01							
	*TOTAL FUND 0997		1,505,791.05	243,583.00	.00	1,749,374.05	

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS _____ DAY OF _____, 2000 AT SACRAMENTO _____, CALIFORNIA.

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT
TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS

SIGNATURE OF OFFICER

I B GOOD
ACCOUNTING ADMINISTRATOR

EXHIBIT III- G05 (STATEMENT OF CHANGES IN GENERAL FIXED ASSETS) (Continued)

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EXHIBIT III-G05 (STATEMENT OF GENERAL FIXED ASSETS)

NOTE: The G05 Report consists of two parts:

Statement of Changes in General Fixed Assets

Statement of General Fixed Assets

Although these reports are described separately, both are produced each time the G05 is requested.

REPORT NAME:	Statement of General Fixed Assets	REPORT NO:	CSTARG05
PURPOSE:	Provide the Year-end Statement for Report No. 19, Statement of General Fixed Assets.		
DESCRIPTION:	Displays General Ledger Account 2310 through 2499 and 5200 balances for Fund 0997. Entries for General Ledger Account 5200 are listed by the Fund Detail code that indicates which Fund(s) paid for the fixed assets.		
REPORT REQUEST OPTIONS:			
See Analysis of Changes in General Fixed Assets (Page III-G-29).			
FINANCIAL ELEMENTS:			
<p>GENERAL FIXED ASSETS: This segment includes information for General Ledger Accounts 2300 through 2499, listed by GLA title.</p> <p>Debit Balance: Sum of Start-of-Year balance and Current balance financial fields for General Ledger Accounts 2300 through 2499. Normal balance is a Debit. If balance is a Credit, 'CR' is printed to the right of the Amount (this is true for the Depreciation GLAs).</p> <p>Credit Balance: There are no entries in this column.</p> <p>Total General Fixed Assets: Sum of the entries in each column.</p> <p>INVESTMENT IN GENERAL FIXED ASSETS FROM: This segment includes information for General Ledger Account 5200, listed by Fund Detail code title. The Fund Detail code identifies the fund that purchased the fixed asset.</p> <p>Debit Balance: There are no entries in the column.</p> <p>Credit Balance: Sum of Start-of-Year balance and Current balance financial fields for GLA 5200, at the Fund Detail level. Normal balance is a Credit. If balance is a Debit, 'DB' is printed to the right of the Amount.</p> <p>Total Investment in General Fixed Assets: Sum of the entries in each column.</p>			

EXHIBIT III- G05 (STATEMENT OF GENERAL FIXED ASSETS) (Continued)

REPORT NAME: Statement of General Fixed Assets	REPORT NO: CSTARG05
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SPECIAL NOTES:

When the Report Period: FM is **PY AND** the Fund Level-of-Detail is **1** (Fund), the required certification appears on the last page for each fund. The VE Table record for Vendor Number **AAAAAAAAAA-10** is used for the names and address information.

The report is intended to be submitted as a Year-end Statement at the Fund Detail level.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	Yes
General Ledger Type	See note below ^{1/}	No	Yes
Fund	Level of Detail: F	Yes	Yes
General Ledger Number	None	No	No

^{1/} This is system-assigned to identify if the financial information is displayed under "General Fixed Assets" or "Investment In General Fixed Assets From:" section of the report.

EXHIBIT III- G05 (STATEMENT OF GENERAL FIXED ASSETS) (Continued)

```
CSTARG05 9990 (DEST: A1 CTL1) PY, ,0,0,0,2, , , , , , , , , ***** RUN:07/31/00 TIME:19.01  
PRIOR FISCAL YEAR: 1999      0(ORG )***** 2(BYFDT )*****
```

DEPARTMENT OF AIR QUALITY (9990)

STATEMENT OF GENERAL FIXED ASSETS

AS OF 06/30/00

REPORT 19

***** PAGE 1

	DEBIT BALANCE	CREDIT BALANCE
GENERAL FIXED ASSETS:		
LAND	2,867,108.00	0.00
EQUIPMENT	1,058,486.96	0.00
TOTAL GENERAL FIXED ASSETS	3,925,594.96	0.00
INVESTMENT IN GENERAL FIXED ASSETS FROM:		
FUND 0001 - GENERAL FUND	0.00	3,925,594.96
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	0.00	3,925,594.96

1. PHYSICAL INVENTORIES OF FIXED ASSETS ARE MADE AT LEAST ONCE EVERY THREE YEARS.
2. SUBSIDIARY FIXED ASSET RECORDS ARE IN AGREEMENT WITH THE GENERAL LEDGER CONTROL ACCOUNTS AS SHOWN ABOVE.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS _____ DAY OF _____, 2000 AT SACRAMENTO _____, CALIFORNIA

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT
TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS

SIGNATURE OF OFFICER

I B GOOD
ACCOUNTING ADMINISTRATOR

EXHIBIT III- G05 (STATEMENT OF GENERAL FIXED ASSETS) (Continued)

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